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COMMONWEALTH OF MASSACHUSETTS
ADMINISTRATIVE OFFICE
OF THE
TRIAL COURT
BOSTON 02108

GOVERNMENT DOCUMENTS
COLLECTION

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CHILD SUPPORT GUIDELINES

The attached CHILD SUPPORT GUIDELINES supersede any previous Guidelines and are effective February 15, 2002.

Barbara A. Dortch-Okara
Chief Justice for Administration and Management

COMMONWEALTH OF MASSACHUSETTS

**ADMINISTRATIVE OFFICE
OF THE TRIAL COURT**

CHILD SUPPORT GUIDELINES

N.B. THESE GUIDELINES APPLY TO CURRENT CHILD SUPPORT ONLY. THEY DO NOT APPLY TO ALIMONY, THE DIVISION OF MARITAL PROPERTY, THE PAYMENT OF ARREARS, RESTITUTION, OR REIMBURSEMENT, NOR DO THEY APPLY WHERE THE PARTIES HAVE MADE AN AGREEMENT WHICH IS APPROVED BY THE COURT AND IS FOUND BY THE COURT TO BE FAIR AND REASONABLE, AND MAKES ADEQUATE PROVISION FOR THE SUPPORT OF THE CHILD.

THERE SHALL BE A PRESUMPTION THAT THESE GUIDELINES APPLY, ABSENT AGREEMENT OF THE PARTIES, IN ALL CASES SEEKING THE ESTABLISHMENT OR MODIFICATION OF A CHILD SUPPORT ORDER. A SPECIFIC, WRITTEN FINDING THAT THE GUIDELINES WOULD BE UNJUST OR INAPPROPRIATE AND THAT THE BEST INTERESTS OF THE CHILD HAVE BEEN CONSIDERED IN A PARTICULAR CASE SHALL BE SUFFICIENT TO REBUT THE PRESUMPTION IN THAT CASE.

THESE REVISED GUIDELINES, IN AND OF THEMSELVES, DO NOT CONSTITUTE A SUFFICIENT CHANGE OF CIRCUMSTANCES TO WARRANT A MODIFICATION OF THE CHILD SUPPORT ORDER.

The child support guidelines are formulated to be used by the justices of the Trial Court, whether the parents of the children are married or unmarried, in setting temporary, permanent or final orders for current child support, in deciding whether to approve agreements for child support, and in deciding cases that are before the court to modify existing orders. A modification may be allowed upon showing a discrepancy of 20% or more between an established order and a proposed new order calculated under these guidelines. The presumption establishing a proposed new order may be rebutted in cases where the amount of support required under the guidelines is due to the fact that the amount of the current support order resulted from a rebuttal of the guideline amount or by an allowance of an agreement of the parties and there has not been a change in the circumstances which resulted in a rebuttal of the guideline amount. The guidelines are intended to be of assistance to members of the bar and to litigants in determining what level of payment would be expected of them given the relative income levels of the parties. In all orders where an order for child support is requested, a guideline worksheet must be filled out, regardless of the income of the parties.

In establishing these guidelines, due consideration has been given to the following principles:

- 1) To minimize the economic impact on the child of family breakup;
- 2) To encourage joint parental responsibility for child support in proportion to, or as a percentage of income;
- 3) To provide the standard of living the child would have enjoyed had the family been intact;
- 4) To meet the child's survival needs in the first instance, but to the extent either parent enjoys a higher standard of living to entitle the child to enjoy that higher standard;
- 5) To protect a subsistence level of income of parents at the low end of the income range whether or not they are on public assistance;
- 6) To take into account the non-monetary contributions of both the custodial and non-custodial parents;
- 7) To minimize problems of proof for the parties and of administration for the courts;
- 8) To allow for orders and wage assignments that can be adjusted as income increases or decreases.

I. INCOME DEFINITION

A. For purposes of these guidelines income is defined as gross income from whatever source. Those sources include, but are not limited to, the following:

- 1) salaries and wages (including overtime and tips) and income from self-employment (except in certain instances, see B below)
- 2) commissions
- 3) severance pay
- 4) royalties
- 5) bonuses
- 6) interest and dividends
- 7) income derived from business/partnerships
- 8) social security
- 9) veterans' benefits
- 10) insurance benefits (including those received for disability and personal injury)
- 11) workers' compensation
- 12) unemployment compensation
- 13) pensions
- 14) annuities
- 15) income from trusts
- 16) capital gains in real and personal property transactions to the extent that they represent a regular source of income
- 17) spousal support received from a person not a party to the order
- 18) contractual agreements
- 19) perquisites or in kind compensation to the extent that they represent a regular source of income
- 20) unearned income of children (in the court's discretion)
- 21) income from life insurance or endowment contracts
- 22) income from interest in an estate (direct or through a trust)
- 23) lottery or gambling winnings received either in a lump sum or in the form of an annuity
- 24) prizes or awards
- 25) net rental income
- 26) funds received from earned income credit

B. In individual cases, the court may choose to disregard overtime income or income derived from a second job. However, consideration of such income may be appropriate in certain instances such as those where such income constituted a regular source of income when the family was intact.

II. FACTORS TO BE CONSIDERED IN SETTING THE CHILD SUPPORT ORDER

A. RELATIONSHIP TO ALIMONY OR SEPARATE MAINTENANCE PAYMENTS

So long as the standard of living of the children is not diminished, these guidelines do not preclude the court from deciding that any order be denominated in whole or in part as alimony or as a separate maintenance payment. It is the responsibility of counsel representing the parties to present the tax consequences of proposed orders to the court.

B. CLAIMS OF PERSONAL EXEMPTIONS FOR CHILD DEPENDENTS

In setting a support order, the court may make an order regarding the claims of personal exemptions for child dependents between the parties to the extent permitted by law.

C. MINIMUM AND MAXIMUM LEVELS

The guidelines recognize the principle that, in many instances, to maintain a domicile and a reasonable standard of living for the minor children, the custodial parent will choose to work. In those cases, a disregard of gross income of the custodial parent is to be applied up to a maximum of \$20,000. The formula in these guidelines is intended to be adjusted where the income of the custodial parent exceeds the \$20,000 disregard after consideration of day care expenses.

These guidelines are also intended to ensure a minimum subsistence level for those non-custodial parents whose income is less than \$100 per week. However, it is the obligation of all parents to contribute to the support of their children. To that end, in all cases, a minimum order of \$80.00 (\$18.46 per week) per month should enter. This minimum should not be construed as limiting the court's ability to set a higher order, should circumstances permit.

Where the court makes a determination that either or both of the parties is either purposely unemployed or underemployed, the section of this guideline entitled **ATTRIBUTION OF INCOME** should be consulted.

These guidelines are not meant to apply where the combined gross income of the parties exceeds \$135,000 or where the gross income of the non-custodial parent exceeds \$100,000. In cases where income exceeds these limits, the court should consider the award of support at the \$100,000/\$135,000 level as a minimum presumptive level of support to be awarded. Additional amounts of child support may be awarded at the judge's discretion.

D. CUSTODY AND VISITATION

1) Custody

These guidelines are based upon traditional custody and visitation arrangements. Where the parties agree to shared physical custody or the court determines that shared physical custody is in the best interests of the children, these guidelines are not applicable. The guidelines are also not meant to apply for cases in which there is split physical custody, i.e., each parent has physical custody of one or more children.

1) Visitation

These guidelines recognize that children must be allowed to enjoy the society and companionship of both parents to the greatest extent possible. The court may adjust the amount of child support beyond the 2 percent range (see Basic Order, Section III. A.) after taking into consideration the parties' actual time sharing with the children and the relative resources, expenses, and living standards of the two households.

In some instances the non-custodial parent may incur extraordinary travel-related expenses in order to exercise court ordered visitation rights. To foster parental involvement with the children, the court may wish to consider such extraordinary expenses in determining the support order.

E. CHILD CARE CREDIT

The basic child support obligation set out in the guidelines includes the non-custodial parent's share of *child* care expenses. Child care expenses are not seen as a separate support item and responsibility for them resides with the custodial parent.



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The reasonable cost of child care (costs as defined by 26 USC 21, Internal Revenue Service Code Section 21) actually paid is to be subtracted from the custodial parent's gross income before the disregard formula is applied.

F. AGE OF THE CHILDREN

To reflect the costs of raising children, age has been broken down into three groups: 0-12, 13-18, and over 18. A single adjustment to the basic order should be made based on the age of the oldest child for whom support is to be ordered. The support order where the oldest child is 12 or under should be the basic support order according to the schedule. Where the oldest child is between the ages of 13 and 18, the order should be increased by 10 percent of the basic order amount. For cases involving children over the age of 18, to the extent permitted by the General Laws, the amount of the order, if any, will be left to the Court's discretion.

Where the parties file an agreement with the court that allows for private payment between the parties, it is suggested that the incremental age issue be addressed in the agreement.

G. HEALTH INSURANCE, UNINSURED, AND EXTRAORDINARY MEDICAL EXPENSES

1) Health Insurance

When the court makes an order for child support, the court shall determine whether the obligor under the order has health insurance on a group plan available to him/her through an employer or organization or has health insurance or other health coverage available to him/her at reasonable cost that may be extended to cover the child for whom support is ordered. When the court makes a determination that the obligor has such coverage, the court shall include in the support order a requirement that the obligor exercise the option of additional coverage in favor of such child, unless the obligee has already provided such coverage for the child at a lesser cost (except for health insurance funded under public assistance programs), or has and prefers to continue such coverage irrespective of cost.

If family health coverage is to be provided by the obligor, the support order should be reduced by one half the cost of family coverage. It is the responsibility of the obligor under the support order who is seeking such a reduction in the order to produce proof satisfactory to the court of the existence of such family coverage under the plan, or no such reduction shall be allowed. However, there shall be no reduction if the obligor has a preexisting family health insurance policy which could be amended to name the additional dependents to the policy at no cost to the obligor. Should health insurance not be provided for any period for which it is ordered, the credit for the premium payment shall be revoked and the order shall be increased by the amount of the credit during the period of noncompliance.

If family health coverage is provided by the obligee, the support order should be increased by one half the cost of the coverage. It is the responsibility of the obligee who is seeking an increase in the order to produce proof satisfactory to the court of the existence of such family coverage under the plan, or no such increase shall be allowed. However, there shall be no increase if the obligee has a preexisting family health insurance policy which could be amended to name the additional dependents at no cost to the obligee. Should health insurance not be provided for any period for which it is ordered, the increase allowed for the premium payment shall be revoked and the order shall be decreased during the period when health insurance is not provided.

2) Routine Uninsured Medical and Dental Expenses

The custodial parent shall be responsible for the payment of the first \$100 per child per year for routine medical and dental expenses. For amounts above that limit, the court shall allocate costs on a case by case basis. No reduction in the child support order should be allowed.

3) Uninsured Extraordinary Medical and Dental Expenses

The payment of uninsured extraordinary medical and dental expenses incurred by the minor children, absent agreement of the parties, shall be treated on a case by case basis. (Example: orthodontia, psychological/psychiatric counseling, etc.) In such cases, where the court makes a determination that such medical and dental services are necessary and are in the best interests of the child, consideration toward a reduction in the child support order should be given.

A. ATTRIBUTION OF INCOME

If the court makes a determination that either or both parties is earning substantially less than he or she could through reasonable effort, the court may consider potential earning capacity rather than actual earnings. In making this determination, the court shall take into consideration the education, training, and past employment history of the party. These standards are intended to be applied where a finding has been made that the party is capable of working and is unemployed, working part-time or is working a job, trade, or profession other than that for which he/she has been trained.

This determination is not intended to apply to a custodial parent with children who are under the age of six living in the home.

I. PRIOR ORDERS FOR SUPPORT

To the extent that prior orders for spousal and child support are **actually** being paid, the court should deduct those payments from the gross income before applying the formula to determine the child support order. This section applies only to orders for child support for children **other than** those who are the subject of the pending action.

J. EXPENSES OF SUBSEQUENT FAMILIES

In instances where the non-custodial parent has remarried and has children by a subsequent marriage, the court should examine such circumstances closely to determine in the allocation of available resources whether consideration beyond Part II Section I (Prior Orders of Support) should be given when the custodial parent of children borne of the first marriage, or subsequent marriages appears before the court seeking a modification of the existing child support order. Expenses of a subsequent family may be used as a defense to a request to modify an order seeking an increase in the existing order, but such expenses should not be considered a reason to decrease existing prior orders. In actions pursuant to G.L. c.209C, this paragraph shall be construed to apply equally to children born out of wedlock.

III. CHILD SUPPORT OBLIGATION SCHEDULE

A. BASIC ORDER

The basic child support obligation, based upon the income of the non-custodial parent is as follows:

GROSS WEEKLY INCOME	NUMBER OF CHILDREN		
	1	2	3
\$ 0-\$100	Discretion of the court, but not less than \$80 per month		
\$101-\$280	21%	24%	27%
\$281-\$750	\$59 + 23%	\$67 + 28%	\$76 + 31%
	(% refers to all dollars over \$280)		
\$751-max	\$167 + 25%	\$199 + 30%	\$222 + 33%
	(% refers to all dollars over \$750)		

For children in excess of 3 covered by the order, the support shall be no less than that for 3 children; should a judge order support at the 3 child level, written findings shall describe the circumstances of the particular case which warrant the minimum order.

Within the discretion of the court, and in consideration of the totality of the circumstances of the parties, the Basic Order may be either increased or decreased by 2%. An adjustment of 2% shall not be considered a deviation.

B. AGE DIFFERENTIAL

The above orders are to be increased to reflect the cost of raising older children. The following is intended to be applied to the age of the oldest child in the household for whom support is sought under the pending action.

AGE OF OLDEST CHILD	PERCENTAGE INCREASE
0-12	Basic Order Applies
13-18	Basic Order + 10% of Basic Order
Over 18	Discretion of the court (and if statute permits)

C. CUSTODIAL PARENT INCOME ADJUSTMENT

Where the custodial parent works and earns income in excess of \$20,000 after consideration of child care expenses, the support order is to be reduced by the percentage that the excess represents in relation to the combined incomes of both parents minus the custodial parent's disregard.

CHILD SUPPORT GUIDELINES WORKSHEET

Court Docket #: _____

Date Worksheet Completed: _____

All provisions of the Guidelines should be reviewed prior to the completion of the worksheet. These Guidelines will apply (absent a prior agreement acceptable to both parties) in cases where combined gross income of both parties does not exceed \$135,000 and where the gross income of the non-custodial parent does not exceed \$100,000. **Worksheets shall be completed for all cases.**

1. BASIC ORDER

- a. Non custodial gross weekly income (less prior support orders actually paid for child/family other than the family seeking this order) _____
- b. Basic Child Support Order from chart (pp. 8- 11) (A) _____

2. ADJUSTMENT FOR AGE OF CHILDREN

- a. If age of oldest child is 13 - 18, calculate 10% times (A) _____
- b. Adjusted order (A) + (2 a) (B) _____

3. CUSTODIAL PARENT INCOME ADJUSTMENT

- a. Custodial parent gross income (annual) _____
- b. Less \$20,000 - \$20,000
- c. Less annual child care cost - _____
- d. Custodial adjusted gross _____
- e. Non custodial gross (annual) _____
- f. Total available gross (d) +(e) _____
- g. Line 3(d) _____ Line 3 (f) _____
- h. 3 (d) divided by 3 (f) _____ %
- i. Adjustment for custodial income (Line 3 h %) X (B) (C) _____

4. CALCULATION OF FINAL ORDER

- a. Adjusted order, (B) above (B) _____
- b. Less adjustment for (C) above (C) - _____
- c. Less 50% weekly cost to obligor of family group health insurance [Section G. 1] - _____
Or
Plus 50% weekly cost of obligee's family group health insurance [Section G. 1] + _____

5. WEEKLY SUPPORT ORDER (B) - (C) $\pm$ 4 (c)

\$ _____

BASIC CHILD SUPPORT ORDER

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
0-100	Not less than 18.46		
101	21	24	27
105	22	25	28
110	23	26	30
115	24	28	31
120	25	29	32
125	26	30	34
130	27	31	35
135	28	32	36
140	29	34	38
145	30	35	39
150	32	36	41
155	33	37	42
160	34	38	43
165	35	40	45
170	36	41	46
175	37	42	47
180	38	43	49
185	39	44	50
190	40	46	51
195	41	47	53
200	42	48	54
205	43	49	55
210	44	50	57
215	45	52	58
220	46	53	59
225	47	54	61
230	48	55	62
235	49	56	63
240	50	58	65
245	51	59	66
250	53	60	68
255	54	61	69
260	55	62	70
265	56	64	72
270	57	65	73
275	58	66	74
280	59	67	76
281	59	67	76
285	60	68	78
290	61	70	79
295	62	71	81
300	64	73	82
305	65	74	84
310	66	75	85
315	67	77	87
320	68	78	88
555	122	144	161
560	123	145	163
565	125	147	164

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
325	69	80	90
330	71	81	92
335	72	82	93
340	73	84	95
345	74	85	96
350	75	87	98
355	76	88	99
360	77	89	101
365	79	91	102
370	80	92	104
375	81	94	105
380	82	95	107
385	83	96	109
390	84	98	110
395	85	99	112
400	87	101	113
405	88	102	115
410	89	103	116
415	90	105	118
420	91	106	119
425	92	108	121
430	94	109	123
435	95	110	124
440	96	112	126
445	97	113	127
450	98	115	129
455	99	116	130
460	100	117	132
465	102	119	133
470	103	120	135
475	104	122	136
480	105	123	138
485	106	124	140
490	107	126	141
495	108	127	143
500	110	129	144
505	111	130	146
510	112	131	147
515	113	133	149
520	114	134	150
525	115	136	152
530	117	137	154
535	118	138	155
540	119	140	157
545	120	141	158
550	121	143	160
785	176	210	234
790	177	211	235
795	178	213	237

BASIC CHILD SUPPORT ORDER

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
570	126	148	166
575	127	150	167
580	128	151	169
585	129	152	171
590	130	154	172
595	131	155	174
600	133	157	175
605	134	158	177
610	135	159	178
615	136	161	180
620	137	162	181
625	138	164	183
630	140	165	185
635	141	166	186
640	142	168	188
645	143	169	189
650	144	171	191
655	145	172	192
660	146	173	194
665	148	175	195
670	149	176	197
675	150	178	198
680	151	179	200
685	152	180	202
690	153	182	203
695	154	183	205
700	156	185	206
705	157	186	208
710	158	187	209
715	159	189	211
720	160	190	212
725	161	192	214
730	163	193	216
735	164	194	217
740	165	196	219
745	166	197	220
750	167	199	222
751	167	199	222
755	168	201	224
760	170	202	225
765	171	204	227
770	172	205	229
775	173	207	230
780	175	208	232
1020	235	280	311
1025	236	282	313
1030	237	283	314
1035	238	285	316
1040	240	286	318
1045	241	288	319

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
800	180	214	239
805	181	216	240
810	182	217	242
815	183	219	243
820	185	220	245
825	186	222	247
830	187	223	248
835	188	225	250
840	190	226	252
845	191	228	253
850	192	229	255
855	193	231	257
860	195	232	258
865	196	234	260
870	197	235	262
875	198	237	263
880	200	238	265
885	201	240	267
890	202	241	268
895	203	243	270
900	205	244	272
905	206	246	273
910	207	247	275
915	208	249	276
920	210	250	278
925	211	252	280
930	212	253	281
935	213	255	283
940	215	256	285
945	216	258	286
950	217	259	288
955	218	261	290
960	220	262	291
965	221	264	293
970	222	265	295
975	223	267	296
980	225	268	298
985	226	270	300
990	227	271	301
995	228	273	303
1000	230	274	305
1005	231	276	306
1010	232	277	308
1015	233	279	309
1255	293	351	389
1260	295	352	390
1265	296	354	392
1270	297	355	394
1275	298	357	395
1280	300	358	397

BASIC CHILD SUPPORT ORDER

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
1050	242	289	321
1055	243	291	323
1060	245	292	324
1065	246	294	326
1070	247	295	328
1075	248	297	329
1080	250	298	331
1085	251	300	333
1090	252	301	334
1095	253	303	336
1100	255	304	338
1105	256	306	339
1110	257	307	341
1115	258	309	342
1120	260	310	344
1125	261	312	346
1130	262	313	347
1135	263	315	349
1140	265	316	351
1145	266	318	352
1150	267	319	354
1155	268	321	356
1160	270	322	357
1165	271	324	359
1170	272	325	361
1175	273	327	362
1180	275	328	364
1185	276	330	366
1190	277	331	367
1195	278	333	369
1200	280	334	371
1205	281	336	372
1210	282	337	374
1215	283	339	375
1220	285	340	377
1225	286	342	379
1230	287	343	380
1235	288	345	382
1240	290	346	384
1245	291	348	385
1250	292	349	387
1490	352	421	466
1495	353	423	468
1500	355	424	470
1505	356	426	471
1510	357	427	473
1515	358	429	474
1520	360	430	476
1525	361	432	478
1530	362	433	479

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
1285	301	360	399
1290	302	361	400
1295	303	363	402
1300	305	364	404
1305	306	366	405
1310	307	367	407
1315	308	369	408
1320	310	370	410
1325	311	372	412
1330	312	373	413
1335	313	375	415
1340	315	376	417
1345	316	378	418
1350	317	379	420
1355	318	381	422
1360	320	382	423
1365	321	384	425
1370	322	385	427
1375	323	387	428
1380	325	388	430
1385	326	390	432
1390	327	391	433
1395	328	393	435
1400	330	394	437
1405	331	396	438
1410	332	397	440
1415	333	399	441
1420	335	400	443
1425	336	402	445
1430	337	403	446
1435	338	405	448
1440	340	406	450
1445	341	408	451
1450	342	409	453
1455	343	411	455
1460	345	412	456
1465	346	414	458
1470	347	415	460
1475	348	417	461
1480	350	418	463
1485	351	420	465
1710	407	487	539
1715	408	489	540
1720	410	490	542
1725	411	492	544
1730	412	493	545
1735	413	495	547
1740	415	496	549
1745	416	498	550
1750	417	499	552

BASIC CHILD SUPPORT ORDER

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
1535	363	435	481
1540	365	436	483
1545	366	438	484
1550	367	439	486
1555	368	441	488
1560	370	442	489
1565	371	444	491
1570	372	445	493
1575	373	447	494
1580	375	448	496
1585	376	450	498
1590	377	451	499
1595	378	453	501
1600	380	454	503
1605	381	456	504
1610	382	457	506
1615	383	459	507
1620	385	460	509
1625	386	462	511
1630	387	463	512
1635	388	465	514
1640	390	466	516
1645	391	468	517
1650	392	469	519
1655	393	471	521
1660	395	472	522
1665	396	474	524
1670	397	475	526
1675	398	477	527
1680	400	478	529
1685	401	480	531
1690	402	481	532
1695	403	483	534
1700	405	484	536
1705	406	486	537

Non-Custodial Gross Weekly Income	Number of Children		
	1	2	3
1755	418	501	554
1760	420	502	555
1765	421	504	557
1770	422	505	559
1775	423	507	560
1780	425	508	562
1785	426	510	564
1790	427	511	565
1795	428	513	567
1800	430	514	569
1805	431	516	570
1810	432	517	572
1815	433	519	573
1820	435	520	575
1825	436	522	577
1830	437	523	578
1835	438	525	580
1840	440	526	582
1845	441	528	583
1850	442	529	585
1855	443	531	587
1860	445	532	588
1865	446	534	590
1870	447	535	592
1875	448	537	593
1880	450	538	595
1885	451	540	597
1890	452	541	598
1895	453	543	600
1900	455	544	602
1905	456	546	603
1910	457	547	605
1915	458	549	606
1920	460	550	608
1923	460	551	609

SAMPLE WORKSHEET

Court Docket #: 02D0109

Date Worksheet Completed: May 3, 2002

Non custodial parent gross annual income	\$40,000 (\$769/week)
Weekly support paid - child of prior marriage	\$40
Custodial parent gross annual income	\$28,000
2 Children covered by order, ages 6 and 8	
Annualized day care cost	\$4,160
Non custodial weekly cost family group health insur.	\$24

1. BASIC ORDER

a. Non custodial gross weekly income (less prior support orders actually paid for child/family other than the family seeking this order)	<u>729</u>	
b. Basic Child Support Order from chart (pp.8 - 11)		(A) <u>193</u>

2. ADJUSTMENT FOR AGE OF CHILDREN

a. If age of oldest child is 13 - 18, calculate 10% times (A)	<u>0</u>	
b. Adjusted order (A) + (2 a)		(B) <u>193</u>

3. CUSTODIAL PARENT INCOME ADJUSTMENT

a. Custodial parent gross income (annual)	<u>28,000</u>	
b. Less \$20,000	- \$20,000	
c. Less annual child care cost	<u>- 4,160</u>	
d. Custodial adjusted gross	<u>3,840</u>	
e. Non custodial gross (annual)	<u>40,000</u>	
f. Total available gross (d) +(e)	<u>43,840</u>	
g. Line 3(d) <u>3840</u> Line 3 (f) <u>43840</u>		
h. 3 (d) divided by 3 (f) <u>09</u> %		
i. Adjustment for custodial income (Line 3 h %) X (B)		(C) <u>17</u>

4. CALCULATION OF FINAL ORDER

a. Adjusted order, (B) above	(B) <u>193</u>
b. Less adjustment for (C) above	(C) - <u>17</u>
c. Less 50% weekly cost to obligor of family group health insurance [Section G. 1]	- <u>12</u>
Or	
Plus 50% weekly cost of obligee's family group health insurance [Section G. 1]	+ <u></u>

5. WEEKLY SUPPORT ORDER (B) - (C) $\pm$ 4 (c) S 164

